inappreciable. In all the taluks in which revision settlement has been introduced, irrigation cess has been made a separate levy. Local cess will not therefore be collected on it.

SUBJECT No. 84.

Recovery of assessment from saguvalidars.

Mr. Channabasappa Gowda, Nagar Taluk.

Summary of discussion.—As shikmi saguvalidars attempt to cheat khatedars in the payment of the asssessment of land, the same may be ordered to be recovered by proper processes from saguvalidars direct.

Reply of Government.—The khatedar is the person responsible to Government for the payment of assessment. He cannot be relieved from the responsibility. He can recover the rent from the saguvalidar, if he does not pay it, by application to the Amildar under Section 97, Land Revenue Code.

SUBJECT No. 85.

1. Sale of land for arrears of revenue.
2. Provision similar to Section 310 A, Civil Procedure Code, may be made applicable to Revenue sales.

Mr. A. Narasimmaiengar, Sagar Taluk.

Summary of discussion.—Whenever the sale of land for arrears of revenue is concluded, even though the khatedar produces the purchase money together with interest at 5 per cent, the sale is not generally cancelled and the khatedar is usually deprived of his land. It is prayed therefore that the section in the Land Revenue Code may be amended so as to be in conformity with Section 310 A of the Civil Procedure Code. The absence of this saving provision deprives may an honest but poor land-holder of his lands owing to causes beyond his control. This provision also fulfils the object of revenue sales.

Reply of Government.—Noted for action in connection with the revision of the Land Revenue Code.

SUBJECT No. 86.

Recovery of notice fees.

Mr. Venkatasamaiya, Chamrajnagar Taluk.

Summary of discussion.—(1) According to the existing rules, kandayam should be paid in four khists, and in default of payment in the first khist, the landholder has to pay in one lump sum the full amount of kandayam together with the notice fee. If the whole amount is paid in the second khist, the notice fee may be excused; but if it is not so paid, the same may be recovered.

(2) It is prayed that notice fees may not be levied when the full amount is tendered before the process is served.

Reply of Government.—The rules are sufficiently liberal as discretion is given to the Deputy Commissioner to remit the notice fee in deserving cases.

SUBJECT No. 87.

Interest on arrears of revenue.

Mr. Nanje Gowda, Krishnarajpete Taluk.

Summary of discussion.—It is prayed that a time may be fixed from and up to which the interest due on arrears of revenue may be calculated.

Reply of Government.—Rule 94 of the Land Revenue Rules directs that interest shall be charged upon all arrears